

PUBLIC SCHOOLS
Funding/Finance



Education Council

Florida Education Finance Program (FEFP)

Fact Sheet

January 2005

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|---|--|-----------------|--|------------------------------|---------------------------|--------------|-------|------------|-------|
| 1. What is the Florida Education Finance Program? | <p>The Florida Education Finance Program (FEFP) is the funding formula adopted by the Florida Legislature in 1973 to allocate funds appropriated by the Legislature to school districts for K-12 public school operations. The FEFP implements the constitutional requirement for a uniform system of free public education and is an allocation model based on individual student participation in educational programs. In order to ensure equalized funding, the FEFP takes into account:</p> <ul style="list-style-type: none">• the local property tax base.• costs of education programs.• district cost differential or DCD.• sparsity of student population. | | | | | | | | |
| 2. How are funds allocated? | <p>The FEFP uses a unit of measurement for each student called a full-time equivalent (FTE). One FTE equals one school year of instruction provided to a student. Generally, one FTE equals at least 720 hours of instruction in grades K-3 and at least 900 hours of instruction in grades 4-12.</p> <p>Surveys are taken twice during the regular school year in each school to determine the number of students or unweighted FTEs that are enrolled in one or more of seven programs, which include basic education programs; programs for students with limited English proficiency; exceptional student education (ESE) programs; and vocational education programs (two more surveys are taken during the summer to determine the number of FTEs for Department of Juvenile Justice students).</p> <p>Each program has an associated cost factor that adds weighting to an FTE. The program cost factor reflects the relative cost of serving students in each FEFP program. The additional weighting increases the amount of funds a district is eligible to receive since the FTE is multiplied by the program cost factor. FTEs and the related cost factors for FY 2004-05 are broken into the following two groups.</p> <table><tr><td colspan="2">GROUP 1:</td></tr><tr><td><u>BASIC PROGRAMS</u></td><td><u>COST FACTOR</u></td></tr><tr><td>Grades K - 3</td><td>1.012</td></tr><tr><td>Grades 4-8</td><td>1.000</td></tr></table> | GROUP 1: | | <u>BASIC PROGRAMS</u> | <u>COST FACTOR</u> | Grades K - 3 | 1.012 | Grades 4-8 | 1.000 |
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| Grades K - 3 | 1.012 | | | | | | | | |
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Florida Education Finance Program (FEFP)

| | <p>Grades 9-12 1.132</p> <p><i>Student enrollment in basic programs (Group 1) is not capped.</i></p> <p><u>GROUP 2:</u></p> <table> <tr> <th><u>EXCEPTIONAL STUDENT EDUCATION</u></th><th><u>COST FACTOR</u></th></tr> <tr> <td>ESE Support Level 4</td><td>3.948</td></tr> <tr> <td>ESE Support Level 5</td><td>5.591</td></tr> </table> <table> <tr> <th><u>ESOL</u></th><th><u>COST FACTOR</u></th></tr> <tr> <td>English for Speakers of Other Languages</td><td>1.302</td></tr> </table> <table> <tr> <th><u>VOCATIONAL EDUCATION PROGRAMS</u></th><th><u>COST FACTOR</u></th></tr> <tr> <td>Vocational Education, Grades 9-12</td><td>1.187</td></tr> </table> | <u>EXCEPTIONAL STUDENT EDUCATION</u> | <u>COST FACTOR</u> | ESE Support Level 4 | 3.948 | ESE Support Level 5 | 5.591 | <u>ESOL</u> | <u>COST FACTOR</u> | English for Speakers of Other Languages | 1.302 | <u>VOCATIONAL EDUCATION PROGRAMS</u> | <u>COST FACTOR</u> | Vocational Education, Grades 9-12 | 1.187 |
|---|---|--------------------------------------|--------------------|---------------------|-------|---------------------|-------|-------------|--------------------|---|-------|--------------------------------------|--------------------|-----------------------------------|-------|
| <u>EXCEPTIONAL STUDENT EDUCATION</u> | <u>COST FACTOR</u> | | | | | | | | | | | | | | |
| ESE Support Level 4 | 3.948 | | | | | | | | | | | | | | |
| ESE Support Level 5 | 5.591 | | | | | | | | | | | | | | |
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| Vocational Education, Grades 9-12 | 1.187 | | | | | | | | | | | | | | |
| <p>3. How is the FEFP calculated?</p> | <p>FEFP funds are determined by multiplying the number of unweighted full-time equivalent students (FTEs) in each of the educational programs by cost factors to obtain weighted FTEs. Weighted FTEs are then multiplied by a base student allocation, as determined by the Legislature (\$3,670 for FY 2004-2005), and by a district cost differential to determine the Base Funding from State and Local FEFP Funds. The following factors are added to the base funding to determine Total Funds (state and local FEFP dollars).</p> <p>Declining Enrollment Supplement - assists districts that have a declining student enrollment by providing half the revenue, which would have been lost to the district with the decline in the number of students served.</p> <p>Sparsity Supplement - assists rural districts with sparse student populations (20,000 or fewer students).</p> <p>ESE Guaranteed Allocation - provides lump sum guaranteed funds for mildly to moderately handicapped or gifted exceptional student education services.</p> <p>Safe Schools Allocation - provides funds for school safety based on student numbers and the Florida Department of Law Enforcement Crime Index.</p> <p>Supplemental Academic Instruction Allocation - provides flexible funds for districts to provide supplemental instruction in <u>any manner</u> and at <u>any time</u> during or beyond the regular</p> | | | | | | | | | | | | | | |

Florida Education Finance Program (FEFP)

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| | <p>school year. Funds may be used for strategies including: class size reduction, extended school year, summer school, after school classes, mentoring, tutoring, peer assistance, supplemental intensive reading instruction, and any other use determined by the school district to assist students in receiving a year's worth of knowledge in a year's time.</p> <p>Discretionary Tax Equalization - equalizes differences of local discretionary property taxes to \$50 per student.</p> <p>Minimum Guarantee Allocation - ensures a minimum level of funding per student for each school district.</p> <p>Total funds are comprised of state and local dollars. State funds are primarily generated from general revenue (sales tax revenue), while local funds are primarily generated from property tax revenue and are referred to as required local effort.</p> <p>Required local effort is the amount of funds the district receives from levying the state certified local effort millage rates on the district's ad valorem property. All districts levy the required millage, which raises more or less dollars per student depending on the value of the local property. The percentage provided from local sources ranges from 10% to 90% of the total. Section 1011.62(4), F.S., directs the Commissioner to adjust required local effort millage rates if the millage would produce more than 90% of a district's total FEFP entitlement. The millage rates of six districts are reduced by this provision.</p> <p>The amount of required local effort that each district must provide to participate in the FEFP is subtracted from the total State & Local FEFP dollars to determine state FEFP dollars. If a district has low property values, then the state funding, as a result of this subtraction, is greater. The converse is true if a district has high property values. This subtraction step equalizes the funding per student.</p> |
| <p>4. What are categorical program funds?</p> | <p>Categorical program funds are state funding allocations earmarked for certain programs or initiatives that can only be spent for the specific purposes of those programs or initiatives. These funds comprise a portion of total state funds for public school operations and are in addition to state FEFP funds.</p> |

Florida Education Finance Program (FEFP)

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| | <p>The following categorical programs receive funding allocations during the current, 2004-2005, fiscal year:</p> <ul style="list-style-type: none"> • Instructional materials-\$234.4 million; • Public school technology-\$49.9 million; • Student transportation-\$440.2 million; • Teacher training-\$36.0 million; • Teachers lead program (teacher stipend for classroom supplies)-\$16.5 million; and • Class size reduction \$978.8 million. |
| <p>5. Can a school district use monies allocated for specific categorical programs to fund other types of instructional activities?</p> | <p>Yes, but only if a school district meets the criteria listed below.</p> <p>The school board must adopt a resolution at a regular school board meeting declaring that funds for specific categorical programs are needed to maintain other classroom instructional activities.</p> <p>The school board must include in its annual financial report to the DOE the amount of funds it transferred from each of the authorized categorical programs and the specific instructional activities for which the transferred funds were expended.</p> <p>A school district may only transfer funds from the following categorical programs in order to maintain other instructional activities:</p> <ul style="list-style-type: none"> • Public school technology. • Student transportation. • Teacher training. <p>Class size reduction operating categorical funds must be used to fund class size reduction; however, when the district has met its class size requirements the funds can be used for any lawful operating expenditure with priority given to increase teacher salaries and to implement the salary career ladder.</p> <p>Additionally, a school district may only transfer funds from the following FEFP supplements in order to maintain other instructional activities:</p> <ul style="list-style-type: none"> • Safe Schools allocation. • Supplemental Academic Instruction allocation. |
| <p>6. What are the applicable statutes and rules?</p> | <p>Section 1011.60, F.S. -- District Requirements for the FEFP. Section 1011.61, F.S. -- Definitions. Section 1011.62, F.S. -- FEFP Formula.</p> <p>Ch. 2004-268, L.O.F. -- General Appropriations Act</p> |

Florida Education Finance Program (FEFP)

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| 7. Where can I get additional information? | <p>Florida Department of Education School Business Services (850) 245-0406 www.firn.edu/doe</p> <p>Florida House of Representatives Fiscal Council (850) 488-6204</p> <p>Florida House of Representatives Education Council (850) 488-7451</p> |
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| 1. Why did the Legislature create the Equity in School-Level Funding Act? | <p>Prior to the creation of this legislation, the law did not require school boards to allocate funds to local schools in a specified manner. Therefore, the decision of how much money each school in the state received of the \$15 billion in public school funding was completely up to local school boards, and often schools were not funded equally.</p> <p>Therefore, the 2000 Legislature created the Equity in School-Level Funding Act (Ch. 2000-181, L.O.F.) to ensure that schools within a district receive at least an equitable percentage of Florida Education Finance Program (FEFP) funds based upon their student population. (Refer to the Florida Education Finance Program Fact Sheet.)</p> | | | | | | | | | | |
|--|---|--------------------|-------------------|-----------|-----|-----------|-----|-----------|-----|-----------|-----|
| 2. What is the Equity in School-Level Funding Act? | <p>Section 1011.69, F.S., requires each school district to allocate <u>FEFP, lottery and discretionary local revenue</u> to schools based on each school's share of the revenue earned. The effect of this change will be to cause school districts to treat all schools equitably in the allocation of FEFP funds.</p> | | | | | | | | | | |
| 3. When and how is the program to be implemented? | <p>The Equity in School-Level Funding Act was originally to be phased in over a four-year period beginning with the 2000-2001 school year. School boards were required to provide each school within the district <u>at least</u> a certain percentage of the funds generated by that school based upon the FEFP. The percentages were set as follows:</p> <table><tr><th><u>School Year</u></th><th><u>Percentage</u></th></tr><tr><td>2000-2001</td><td>50%</td></tr><tr><td>2001-2002</td><td>65%</td></tr><tr><td>2002-2003</td><td>80%</td></tr><tr><td>2003-2004</td><td>90%</td></tr></table> <p>However, SB 30A (2003 Legislative Session) amended s. 1011.69, F.S., to require district school boards to allocate to schools within the district an average of 90% of the funds generated by all schools and guarantee that each school receives at least 80% of the funds generated by that school.</p> | <u>School Year</u> | <u>Percentage</u> | 2000-2001 | 50% | 2001-2002 | 65% | 2002-2003 | 80% | 2003-2004 | 90% |
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| 2000-2001 | 50% | | | | | | | | | | |
| 2001-2002 | 65% | | | | | | | | | | |
| 2002-2003 | 80% | | | | | | | | | | |
| 2003-2004 | 90% | | | | | | | | | | |
| 4. Is there an incentive in the Equity in School-Level Funding Act for principals to save funds at the school level? | <p>Yes. Prior to the Equity in School-Level Funding Act, any funds that an innovative principal saved during a particular school year could be taken back at the end of the school year by the district. There was no financial incentive for principals to be extra efficient or creative. The Equity in School-Level Funding Act provides an incentive by specifying that funds allocated to</p> | | | | | | | | | | |

Equity in School-Level Funding Act

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| | a school pursuant to the Act that are unused at the end of the fiscal year do not revert to the district. Instead these funds may be used for any purpose provided by law at the discretion of the school principal. |
| 5. Does this law encompass ALL state and local funds for education? | No. Large amounts of money are left to be allocated to schools at the discretion of the local school boards, such as: technology funds, class size reduction operating categorical funds, construction funds, two-mill money, Supplemental Academic Instruction (SAI) funds, instructional materials funds, and transportation categorical funds. (Refer to the Education Facilities Resources (K-12), the Two-Mill Money, the Supplemental Academic Instruction, and the Student Transportation Fact Sheets.) |
| 6. Are there any exceptions to who must participate in the Equity in School-Level Funding Act? | Yes. Districts that have applied for and been approved as academic performance-based charter districts are exempt from the provision of this act. |
| 7. What are the applicable statutes and rules? | Section 1011.69, F.S. -- Equity in School-Level Funding Act. |
| 8. Where can I get additional information? | <p>Florida Department of Education Office of Funding and Financial Reporting (850) 245-0405 www.firn.edu/doe</p> <p>Florida House of Representatives Fiscal Council (850) 488-6204</p> |



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| <p>1. What is the Supplemental Academic Instruction (SAI) fund?</p> | <p>In the 1999 Legislative Session, the Legislature created the SAI fund as part of the A+ Education Plan (Ch. 99-398, L.O.F.). This fund was created as a categorical fund to assist districts in providing supplemental instruction to students in kindergarten through grade 12. The instruction can be provided in any manner and at any time during or beyond the 180-day regular school year.</p> <p>In the 2000 Legislative Session, the SAI categorical fund was folded into the Florida Education Finance Program as a separate allocation; however, the fund is no longer considered a categorical. The flexible uses for the funds still remain.</p> <p>In the 2004-2005 General Appropriations Act, the Legislature appropriated \$653.9 million for supplemental academic instruction (Specific Appropriation 81).</p> |
| <p>2. Why was the fund initially created?</p> | <p>The fund was created for two main reasons: 1) to address the school districts' requests for more flexibility, and 2) to provide additional resources to districts to help students gain at least a year's worth of knowledge for each year in school. Before the creation of the SAI fund, districts were given resources for summer school and supplemental instruction with much more tightly controlled and restrictive funds.</p> |
| <p>3. For what purposes can SAI funds be used?</p> | <p>School districts have great flexibility with the use of the SAI funds. Districts may use the funds to provide supplemental instruction to any student in any manner at any time during or beyond the school year.</p> <p>Supplemental instruction strategies may include, but are not limited to:</p> <ul style="list-style-type: none">• modified curriculum• reading instruction• after-school instruction• tutoring• mentoring• class size reduction• extension of the school year• intensive skills development in summer school• other methods |

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| <p>4. Has summer school funding been eliminated?</p> | <p>No. SAI funds may still be used to provide summer school education. A district has complete discretion to use its own allocation of SAI funds in any manner and at any time that it believes will best provide supplemental instruction for the district's students. District A may choose to dedicate its entire allocation to after-school programs and Saturday morning classes, while District B may choose to dedicate its entire allocation to continue to provide summer school in the same fashion as it had traditionally.</p> |
| <p>5. Are districts required to use the funds solely for remediation?</p> | <p>No. A district is not required to use the SAI funds solely for remediation. A district has complete discretion to use the funds in any manner and at any time that it believes will best provide supplemental instruction for the district's students.</p> <p>In s. 1001.42, F.S., the Legislature does encourage school boards to prioritize the use of the SAI funds to improve student performance in schools graded "D" or "F." However, this Legislative encouragement in no way restricts the local school board's determination of the use of the funds.</p> |
| <p>6. What funding sources were initially used to create the fund?</p> | <p>In 1999, there were three funding sources that were combined to become a portion of the SAI Fund. These funds were: the K-8 summer school categorical, 9-12 FTE funds for summer school, and the weighted portion of dropout prevention funds.</p> |
| <p>7. What are the applicable statutes and rules?</p> | <p>Section 1011.62(1)(f), F.S. -- Supplemental Academic Instruction.</p> |
| <p>8. Where can I get additional information?</p> | <p>Florida Department of Education School Business Services (850) 245-0406</p> <p>Florida House of Representatives Committee on Education Appropriations (850) 488-6204</p> <p>Florida House of Representatives Education Council (850) 488-7451</p> |



1. What is the Sharpening the Pencil Act?

The 2001 Legislature passed the "Sharpening the Pencil Act" to improve school district management and use of resources and to identify potential cost savings. The Act requires each school district to undergo a "Best Financial Management Practices Review" once every five years and identifies those districts scheduled to undergo review each year of the five-year-cycle (See Question 6 regarding adjustments to the five-year-cycle).

Five-Year Review Cycle

| Year | Districts |
|------|---|
| 1 | Hillsborough, Sarasota, Collier, Okaloosa, Alachua, St. Lucie, Santa Rosa, Hernando, Indian River, Monroe, Osceola, and Bradford. |
| 2 | Miami-Dade, Duval, Volusia, Bay, Columbia, Suwannee, Wakulla, Baker, Union, Hamilton, Jefferson, Gadsden, and Franklin. |
| 3 | Palm Beach, Orange, Seminole, Lee, Escambia, Leon, Levy, Taylor, Madison, Gilchrist, Gulf, Dixie, Liberty, and Lafayette. |
| 4 | Pinellas, Pasco, Marion, Manatee, Clay, Charlotte, Citrus, Highlands, Nassau, Hendry, Okeechobee, Hardee, DeSoto, and Glades. |
| 5 | Broward, Polk, Brevard, Lake, St. Johns, Martin, Putnam, Jackson, Flagler, Walton, Sumter, Holmes, Washington, and Calhoun. |

2. What are the best financial management practices reviews?

The best financial management practices reviews examine a school district's operations at the individual program level. Best financial management practices are developed that include the following areas:

- management structures.
- performance accountability.
- efficient delivery of educational services.
- administrative and instructional technology.
- personnel systems and benefits management.
- facilities construction and maintenance.
- student transportation.
- food service operations.
- cost control systems.

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| <p>3. Who conducts the best financial management practices reviews?</p> | <p>The reviews may be conducted through contracted services with private firms or the OPPAGA staff. However, on the reviews that are contracted out to private consultants, the OPPAGA must train the consultants. The OPPAGA has the responsibility to assist the consultants and review their work in order to ensure consistency between reviews.</p> |
| <p>4. How do the best financial management practices reviews work?</p> | <p>The scope of the review focuses on the best financial management practices ("best practices") adopted by the Commissioner of Education; however, the OPPAGA may include additional items after seeking input from the district and the Department of Education.</p> <p>The process for conducting the best financial management practices reviews is as follows:</p> <ol style="list-style-type: none"> 1. Districts complete a self-assessment instrument on each best practice prior to the review. 2. The OPPAGA and the consultant conducting a review hold at least one advertised public forum to explain the review process and obtain input from students, parents, the business community, and other district residents. 3. The final report includes an "action plan" that stipulates the actions the district must take to address the problems or shortcomings identified by the review. 4. The school board must decide, (by majority plus one vote) within 90 days of receipt of the final report, whether or not to implement the action plan. 5. If a school board fails to vote on the action plan within 90 days, school board members may be required to appear and present testimony before a legislative committee. 6. No later than one year after receipt of the final report, the district must submit an initial status report on progress toward implementing the action plan and any changes bearing on compliance with best practices. 7. A second status report is made no later than one year after the initial report. 8. Following receipt of each status report, the OPPAGA assesses the district's implementation of the action plan. 9. Districts that successfully implement the best financial management practices within two years, or are determined in the review to be using best practices, are eligible to receive a "Seal of Best Financial Management" awarded by the State Board of Education effective for five years or until the next review is |

Sharpening the Pencil Act

| | completed. If all operational or policy changes comply with the best financial management practices, the district may request a waiver from the next scheduled review. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 5. What happens with the money that a school district saves by complying with the best practices? | Unrestricted cost savings resulting from implementation of the best financial management practices must be spent at the school and classroom levels for teacher salaries, teacher training, improved classroom facilities, student supplies, textbooks, classroom technology, and other direct student instructional activities. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6. How can the statutorily established five-year-review cycle be adjusted? | <ul style="list-style-type: none">• If unforeseen circumstances prevent initiation of reviews scheduled in a given year, the Joint Legislative Auditing Committee may adjust the schedule of districts to be reviewed.• Additional reviews may be scheduled to address adverse financial conditions in specific districts. The Legislature may adjust the schedule in the GAA. For example, in the 2001 GAA, the Legislature directed the OPPAGA to contract for a best financial management practices review of the Hillsborough and Miami-Dade school districts, and during the 2001-2002 fiscal year, these school districts underwent best practices reviews. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7. What is the status of the reviews? | <p>OPPAGA has completed all reviews for which funding was available. The districts reviewed and potential savings identified are listed below.</p> <p>Findings for the completed reviews indicate the following:</p> <table><tr><th>District</th><th>Percent of Best Practices Used</th><th>Possible Savings *</th></tr><tr><td>Alachua</td><td>72%</td><td>\$3.56 million</td></tr><tr><td>Bradford</td><td>74%</td><td>\$590,311</td></tr><tr><td>Collier</td><td>75%</td><td>\$56 million</td></tr><tr><td>Duval</td><td>71%</td><td>\$24.6 million</td></tr><tr><td>Franklin</td><td>65%</td><td>\$297,035</td></tr><tr><td>Gadsden</td><td>71%</td><td>\$709,000</td></tr><tr><td>Hernando</td><td>82%</td><td>\$2.5 million</td></tr><tr><td>Indian River</td><td>89%</td><td>\$117,500</td></tr><tr><td>Jefferson</td><td>71%</td><td>\$548,319</td></tr><tr><td>Monroe</td><td>80%</td><td>\$3.8 million</td></tr><tr><td>Santa Rosa</td><td>72%</td><td>\$4.9 million</td></tr><tr><td>Volusia</td><td>93%</td><td>\$10.9 million</td></tr><tr><td>Wakulla</td><td>81%</td><td>\$187,435</td></tr><tr><td>Total Potential Savings</td><td></td><td>\$105 million</td></tr></table> | District | Percent of Best Practices Used | Possible Savings * | Alachua | 72% | \$3.56 million | Bradford | 74% | \$590,311 | Collier | 75% | \$56 million | Duval | 71% | \$24.6 million | Franklin | 65% | \$297,035 | Gadsden | 71% | \$709,000 | Hernando | 82% | \$2.5 million | Indian River | 89% | \$117,500 | Jefferson | 71% | \$548,319 | Monroe | 80% | \$3.8 million | Santa Rosa | 72% | \$4.9 million | Volusia | 93% | \$10.9 million | Wakulla | 81% | \$187,435 | Total Potential Savings | | \$105 million |
| District | Percent of Best Practices Used | Possible Savings * | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Alachua | 72% | \$3.56 million | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bradford | 74% | \$590,311 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Collier | 75% | \$56 million | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Duval | 71% | \$24.6 million | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Franklin | 65% | \$297,035 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gadsden | 71% | \$709,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Hernando | 82% | \$2.5 million | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Indian River | 89% | \$117,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jefferson | 71% | \$548,319 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Monroe | 80% | \$3.8 million | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Santa Rosa | 72% | \$4.9 million | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Volusia | 93% | \$10.9 million | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wakulla | 81% | \$187,435 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Potential Savings | | \$105 million | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | <i>*with implementation of recommendations over a five-year period</i> |
| 8. Who funds the reviews? | <p>The state funds the reviews, subject to an annual appropriation in the General Appropriations Act (GAA).</p> <p>The Legislature did not fund additional reviews in the 2003-2004 or 2004-2005 GAA.</p> |
| 9. What are the applicable statutes and rules? | <p>Section 1008.35, F.S. -- Best financial management practices reviews.</p> <p>2002-2003 General Appropriations Act, Specific Appropriation 132 A</p> <p>2001-2002 General Appropriations Act, Specific Appropriation 147A</p> |
| 10. Where can I get additional information? | <p>Florida Legislature Office of Program Policy Analysis and Governmental Accountability (OPPAGA) (850) 488-0021 www.oppaga.state.fl.us</p> <p>Reports can be obtained through the web site.</p> <p>Florida House of Representatives Education Council (850) 488-7451</p> |